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March 26,2007

Marlene H. Dortch Secretary Federal Communications Commission 445 12th Street SW Washington, DC 20554

WC Docket 05-196 Re:

> 911 Compliance Status Report **LineSider Communications. Inc.**

Dear Ms. Dortch:

Pursuant to the Commission's letter dated March 12,2007, LineSider provides the following information related to its current status of E91I compliance.

On January 31,2006 LineSider Communications, Inc. completed the sale of all of its VoIP assets including customer relationships to Centric Voice Inc. With the sale of those assets LineSider ceased to be an Interconnected VoIP Service Provider. If you have any questions regarding this matter or require any additional information please feel free to contact me. My updated contact information is provided below.

VP, Legal

LineSider Communications, Inc

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Suite 120

Danvers, MA 01923

Matt.collins@linesider.net

CC: Kathy Berthot

Carol Simpson

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